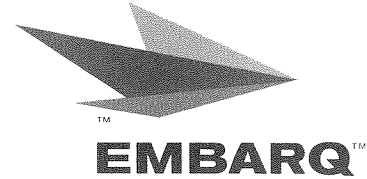


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Embarq Corporation
Mailstop: NCWKFR0313
14111 Capital Boulevard
Wake Forest, NC 27587-5900
EMBARQ.com

April 30, 2007

Mr. Doug Pratt
Telecommunications Advisor
Public Service Commission of South Carolina
Post Office Drawer 11649
Columbia, South Carolina 29211

RE: MASTER RESALE AGREEMENT BETWEEN UNITED TELEPHONE COMPANY
OF THE CAROLINAS D/B/A EMBARQ AND DIALTONE & MORE, INC.

Dear Mr. Pratt:

United Telephone Company of the Carolinas ("Embarq") and Dialtone & More, Inc. ("Dialtone") hereby submit their Master Resale Agreement for the State of South Carolina with an effective date of April 17, 2007, for approval by the Public Service Commission of South Carolina.

Embarq and Dialtone respectfully request that the Commission approve this agreement. Under cover of this letter, a copy of the agreement is being served upon Dialtone.

Embarq is represented in this matter by Mr. Scott Elliott, Elliott & Elliott, P.A., 721 Olive Street, Columbia, South Carolina 29205 (803-771-0555). Please contact either Mr. Elliott or me if there are any questions.

Sincerely yours,

Edward Phillips

HED:cwm

Enclosures

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